

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

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**In re**

**THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,**

As a representative of

**THE COMMONWEALTH OF PUERTO RICO  
*et al.*,**

**Debtors.<sup>1</sup>**

) **PROMESA**

) **Title III**

) **No. 17 BK 3283-LTS**

) **(Jointly Administered)**

) **Re:** ECF Dkt. Nos. 14573, 15098, 15099,  
) 15549, 16073, 16074, 16076, 16078, 16446,  
) 16447, 16448, 16754, 17341, 17343, 17345,  
) 17346, 17349, 17351, 17355, 17360, 17363,  
) 17364, 17365, 17366, 17369, 17371, 17377,  
) 17381, 17396, 17654

) Case No. 17-3566 Dkt. Nos. 1111, 1180

) Case No. 17-3567 Dkt. Nos. 1041, 1043

) Case No. 17-4780 Dkt. Nos. . 2398, 2400,  
) 2549, 2550, 2552

) Case No. 19-5523 Dkt. Nos. 153

**Hearing date:** October 6, 2021 at 9:30 a.m.  
(AST)

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**FEE EXAMINER’S REPORT ON UNCONTESTED PROFESSIONAL FEE  
MATTERS FOR CONSIDERATION IN CONNECTION WITH THE  
OCTOBER 6, 2021 OMNIBUS HEARING**

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the: (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and, (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

- I. SUMMARY OF UNCONTESTED FEE APPLICATIONS FOR THE TWELFTH INTERIM (FEBRUARY 1, 2021-MAY 31, 2021) AND PRIOR COMPENSATION PERIODS**
- II. NOTICE OF DEFERRAL OF SPECIFIC FEE APPLICATIONS FOR CONSIDERATION AT THE DECEMBER 15, 2021 OMNIBUS HEARING OR A LATER DATE**

TO: HON. LAURA TAYLOR SWAIN,  
UNITED STATES DISTRICT JUDGE

### **INTRODUCTION**

The Twelfth Interim Compensation Period (February 1, 2021-May 31, 2021) marked significant progress towards resolution of some of this proceeding's thorniest issues. With this report, the Fee Examiner again recommends the approval of a group of interim fee applications and the deferral of a number of applications to December 15, 2021 or a subsequent omnibus hearing date to allow for continued review and discussion of those applications with the professionals.

This report addresses compensation applications for the Twelfth Interim Compensation Period and prior interim fee periods. It recommends the Court's approval of 34 negotiated, adjusted, and uncontested applications for professional compensation pursuant to PROMESA. With the plan confirmation hearings scheduled for next month, the Fee Examiner will begin to issue targeted guidance to professionals to facilitate an efficient non-duplicative final fee application and reconciliation process and final recommendations to the Court next year.

### **SUMMARY OF RECOMMENDATIONS**

With this report, the Fee Examiner:

--Recommends Court approval of the interim fee applications detailed on **Exhibit A**; and

--Notifies the Court, consistent with paragraphs 2.h and 2.k of the *Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*

[Dkt. No. 3269] (the “**Interim Compensation Order**”), that the Fee Examiner and the applicants listed on **Exhibit B** and **Exhibit C** are in productive discussions and—to continue their dialogue—have agreed to adjourn their consideration to the December 15, 2021 omnibus hearing or another date convenient for the Court.

### **INTERIM FEE APPLICATIONS**

This Report addresses many of the professional fees and expenses timely submitted for the Twelfth Interim Compensation Period (February 1, 2021–May 31, 2021). **Exhibit A** lists 34 interim fee applications recommended for the Court’s approval, with adjustment, and **Exhibit B** identifies those pending interim applications recommended for deferral, including those filed after the Fee Examiner’s deadlines or initially supported by incomplete data or documentation, or simply because of the pandemic’s continuing effects. **Exhibit C** lists one remaining final COFINA fee application recommended for deferral.

This Report also recommends that the Court approve the Eleventh Interim Compensation Period applications of McKinsey & Company Puerto Rico Consulting, Inc. Notably, McKinsey fees have continued the downward trajectory observed in the prior fee period, with the estimated blended hourly rate remaining well below \$400. *See Exhibit D.* These savings are the continued result of adjusted rates under a renewed Independent Contractor Services Agreement effective July 1, 2020, *see Second Interim Fee Application of McKinsey & Company Puerto Rico Consulting, Inc. as Consulting Services Provider to the Financial Oversight and Management Board for Puerto Rico, as Representative of Debtors, the Commonwealth of Puerto Rico, for the Period From June 1, 2020 Through September 30, 2020* [Dkt. No. 15459, Exhibit B]. The savings also reflect further discounts requested by the Oversight Board.

In the aggregate, the pending and deferred applications reflected some improvement in overstaffing and redundant meeting and hearing attendance, a product, at least in part, of

electronic accessibility. Like the Bankruptcy Code, PROMESA's standard for compensation has both "reasonable" and "necessary" components. It may well be reasonable for half a dozen or more attorneys and staff to attend a single hearing or meeting to share information, but it may not be. The statutory boundaries for compensation do not limit attendance, but they do limit the Commonwealth's obligation to pay for that attendance. The Court's most recent procedural orders, both for the October 6 omnibus and the serial confirmation hearings next month, again directly express its concern on this chronic issue in the context of the Zoom format. [Docket No. 18269].

The Twelfth Interim Compensation Period applications also fully reflected, for some firms, rate increases for 2021. Almost invariably, those rate increases were adjusted to conform with *Fee Examiner's Motion to Impose Additional Presumptive Standards: Rate Increases and the Retention of Expert Witnesses or other Sub-Retained Professionals* (Docket Entry No. 4370 in Case No. 17-3283). In some instances, firms noted reservations of the right to revisit the rate increase question in connection with the final fee application and approval process.

### **RELIEF REQUESTED**

Once again in the continued absence of any objection, the Fee Examiner recommends that the Court approve, under PROMESA sections 316 and 317, the applications listed on **Exhibits A** and permit the deferral of the applications listed on **Exhibits B** and **C** to the omnibus hearing scheduled for December 15, 2021 or a later date. Attached to this report as **Attachment 1** is a proposed order consistent with the recommendations above, should the Court wish to enter it in advance of the upcoming omnibus hearing.

Dated: September 29, 2021.

**WE HEREBY CERTIFY** that on this date, we electronically filed the foregoing report with the Clerk of the Court using the CM/ECF system that will send notification of such filing to all attorneys of record registered in the use of the CM/ECF system.

EDGE Legal Strategies, PSC

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In re: The Financial Oversight and Management Board for Puerto Rico, as a representative of  
The Commonwealth of Puerto Rico, et al.  
PROMESA Title III No. 17 BK 3283-LTS

**Sixth - Twelfth Fee Period Applications Recommended:**

	Applicant	Compensation Period	Interim Fees Requested	Fee Examiner's Recommended Fee Adjustments	Interim Expenses Requested	Fee Examiner's Recommended Expense Adjustments		Interim Fees Recommended for Approval	Interim Expenses Recommended for Approval
<b>Sixth Interim Fee Period (February 1 - May 31, 2019)</b>									
	<i>Debtors' Advisor</i>								
1	Deloitte Financial Advisory Services LLP [Dkt. No. 14573]	2/1 - 5/31/2019	\$ 5,891,411.40	\$ 23,342.88	\$ 313,178.46	\$ 6,658.04		\$ 5,868,068.52	\$ 306,520.42
<b>Seventh Interim Fee Period (June 1 - September 30, 2019)</b>									
	<i>Debtors' Advisor</i>								
2	Deloitte Financial Advisory Services LLP [Dkt. No. 15099]	6/1 - 9/30/2019	\$ 1,988,099.60	\$ 10,996.97	\$ 126,001.20	\$ 4,338.57		\$ 1,977,102.63	\$ 121,662.63
<b>Eighth Interim Fee Period (October 1, 2019 - January 31, 2020)</b>									
	<i>Debtors' Advisor</i>								
3	Deloitte Financial Advisory Services LLP [Dkt. No. 15549]	10/1/2019 - 11/30/2019	\$ 461,748.90	\$ 2,271.66	\$ 18,790.40	\$ 2,054.36		\$ 459,477.24	\$ 16,736.04
<b>Tenth Interim Fee Period (June 1, 2020 - September 30, 2020)</b>									
	<i>Financial Advisor to FOMB</i>								
4	Ernst & Young LLP [Dkt. No. 15098]	6/1 - 9/30/2020	\$ 6,119,618.90	\$ 78,944.54	\$ -	\$ -		\$ 6,040,674.36	\$ -
<b>Eleventh Interim Fee Period (October 1, 2020 - January 31, 2021)</b>									
	<i>Economic Consultant to Proskauer Rose LLP as Counsel to FOMB</i>								
5-a	Brattle Group, Inc., The [Dkt. No. 16076]	9/1/2020 - 1/31/2021	\$ 56,632.95	\$ -	\$ -	\$ -		\$ 56,632.95	\$ -
	<i>Economic Consultant to Proskauer Rose LLP as Counsel to FOMB - Commonwealth</i>								
5-b	Brattle Group, Inc., The [Dkt. No. 16073]	10/1/2020 - 1/31/2021	\$ 9,105.20	\$ -	\$ 57.00	\$ -		\$ 9,105.20	\$ 57.00
	<i>Economic Consultant to Proskauer Rose LLP as Counsel to FOMB - ERS</i>								
5-c	Brattle Group, Inc., The [Dkt. No. 16074 and 17-3566 Dkt. No. 1111]	10/1/2020 - 1/31/2021	\$ 65,059.00	\$ -	\$ 19.00	\$ -		\$ 65,059.00	\$ 19.00
	<i>Economic Consultant to Proskauer Rose LLP as Counsel to FOMB - PREPA</i>								
5-d	Brattle Group, Inc., The [Dkt. No. 16078 and 17-4780 Dkt. No. 2400]	10/1/2020 - 1/31/2021	\$ 16,704.19	\$ -	\$ -	\$ -		\$ 16,704.19	\$ -
	<i>Puerto Rico Counsel to PREPA</i>								
6	Diaz & Vazquez Law Firm, P.S.C. [17-4780 Dkt. No. 2398]	2/1/2020 - 1/31/2021	\$ 5,352,410.00	\$ 34,463.95	\$ 8,880.53	\$ 271.76	FN 1	\$ 5,317,946.05	\$ 8,608.77
	<i>Financial Advisor to FOMB</i>								
7	Ernst & Young LLP [Dkt. No. 16754]	10/1/2020 - 1/31/2021	\$ 7,833,611.30	\$ 101,055.46	\$ -	\$ -		\$ 7,732,555.84	\$ -
	<i>Consulting Services to FOMB - Commonwealth</i>								
8-a	McKinsey & Company Puerto Rico Consulting, Inc. [Dkt. No. 16446]	10/1/2020 - 1/31/2021	\$ 3,711,250.00	\$ -	\$ -	\$ -		\$ 3,711,250.00	\$ -
	<i>Consulting Services to FOMB - HTA</i>								
8-b	McKinsey & Company Puerto Rico Consulting, Inc. [Dkt. No. 16448]	10/1/2020 - 1/31/2021	\$ 1,139,850.00	\$ -	\$ -	\$ -		\$ 1,139,850.00	\$ -
	<i>Consulting Services to FOMB - PREPA</i>								
8-c	McKinsey & Company Puerto Rico Consulting, Inc. [Dkt. No. 16447]	10/1/2020 - 1/31/2021	\$ 1,205,465.00	\$ -	\$ -	\$ -		\$ 1,205,465.00	\$ -
<b>Twelfth Interim Fee Period (February 1, 2021 - May 31, 2021)</b>									
	<i>Advisor to FOMB - Commonwealth</i>								
9-a	Alvarez & Marsal North America, LLC [Dkt. No. 17343]	2/1/2021 - 5/31/2021	\$ 3,553,221.69	\$ 870.75	\$ 10,694.63	\$ -		\$ 3,552,350.94	\$ 10,694.63
	<i>Advisor to FOMB - ERS</i>								
9-b	Alvarez & Marsal North America, LLC [Dkt. No. 17345 and 17-3566 Dkt. No. 1180]	2/1/2021 - 5/31/2021	\$ 305,243.10		\$ -	\$ -		\$ 305,243.10	\$ -
	<i>Advisor to FOMB - HTA</i>								
9-c	Alvarez & Marsal North America, LLC [Dkt. No. 17355 and 17-3567 Dkt. No. 1043]	2/1/2021 - 5/31/2021	\$ 169,038.27		\$ -	\$ -		\$ 169,038.27	\$ -
	<i>Advisor to FOMB - PBA</i>								
9-d	Alvarez & Marsal North America, LLC [Dkt. No. 17351 and 19-5523 Dkt. No. 153]	2/1/2021 - 5/31/2021	\$ 64,945.98		\$ -	\$ -		\$ 64,945.98	\$ -

In re: The Financial Oversight and Management Board for Puerto Rico, as a representative of  
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PROMESA Title III No. 17 BK 3283-LTS

Sixth - Twelfth Fee Period Applications Recommended:

	Applicant	Compensation Period	Interim Fees Requested	Fee Examiner's Recommended Fee Adjustments	Interim Expenses Requested	Fee Examiner's Recommended Expense Adjustments		Interim Fees Recommended for Approval	Interim Expenses Recommended for Approval
	<i>Puerto Rico Counsel to the Official Committee of Retired Employees</i>								
10	Bennazar, Garcia & Millan, C.S.P. [Dkt. No. 17366]	2/1/2021 - 5/31/2021	\$ 309,767.50	\$ 287.50	\$ 3,044.11	\$ -		\$ 309,480.00	\$ 3,044.11
	<i>Puerto Rico Conflicts Counsel - Commonwealth</i>								
11-a	Cardona Fernandez, Illeana C. [Dkt. No. 17346]	2/1/2021 - 5/31/2021	\$ 4,185.00	\$ -	\$ -	\$ -		\$ 4,185.00	\$ -
	<i>Puerto Rico Conflicts Counsel - PREPA</i>								
11-b	Cardona Fernandez, Illeana C. [17-4780 Dkt. No. 2550]	2/1/2021 - 5/31/2021	\$ 1,057.50	\$ -	\$ -	\$ -		\$ 1,057.50	\$ -
	<i>Puerto Rico Counsel to the Official Committee of Unsecured Creditors</i>								
12	Casillas, Santiago & Torres, LLC [Dkt. No. 17381]	2/1/2021 - 5/31/2021	\$ 233,198.00	\$ -	\$ 4,646.56	\$ -		\$ 233,198.00	\$ 4,646.56
	<i>Financial Advisor for FOMB Special Claims Committee - Commonwealth</i>								
13-a	DiCicco, Gulman & Company LLP [Dkt. No. 17349]	2/1/2021 - 5/31/2021	\$ 498,525.00	\$ 8,370.00	\$ -	\$ -		\$ 490,155.00	\$ -
	<i>Financial Advisor for FOMB Special Claims Committee - HTA</i>								
13-b	DiCicco, Gulman & Company LLP [17-3567 Dkt. No. 1041]	2/1/2021 - 5/31/2021	\$ 5,362.50	\$ -	\$ -	\$ -		\$ 5,362.50	\$ -
	<i>Financial Advisor for FOMB Special Claims Committee - PREPA</i>								
13-c	DiCicco, Gulman & Company LLP [17-4780 Dkt. No. 2552]	2/1/2021 - 5/31/2021	\$ 7,800.00	\$ -	\$ -	\$ -		\$ 7,800.00	\$ -
	<i>Consultants to PREPA</i>								
14	Filsinger Energy Partners [Dkt. No. 17341 and 17-4780 Dkt. No. 2549]	2/1/2021 - 5/31/2021	\$ 11,019.00	\$ -	\$ 8,901.50	\$ -		\$ 11,019.00	\$ 8,901.50
	<i>Financial Advisor to the Official Committee of Retired Employees</i>								
15	FTI Consulting, Inc. [Dkt. No. 17364]	2/1/2021 - 5/31/2021	\$ 1,087,961.50	\$ 25,000.00	\$ 35,051.40	\$ -		\$ 1,062,961.50	\$ 35,051.40
	<i>Special Litigation Counsel to the Official Committee of Unsecured Creditors</i>								
16	Genovese Joblove & Battista, P.A. [Dkt. No. 17365]	2/1/2021 - 5/31/2021	\$ 261,626.80	\$ 1,354.08	\$ 37,092.49	\$ 1,364.80		\$ 260,272.72	\$ 35,727.69
	<i>Counsel to the Official Committee of Retired Employees</i>								
17	Jenner & Block LLP [Dkt. No. 17363]	2/1/2021 - 5/31/2021	\$ 1,212,387.30	\$ 35,356.78	\$ 47,339.95	\$ -		\$ 1,177,030.52	\$ 47,339.95
	<i>Communications Advisor to the Official Committee of Unsecured Creditors</i>								
18	Kroma Advertising, Inc. [Dkt. No. 17377]	1/16/2021 - 5/15/2021	\$ 120,000.00	\$ -	\$ -	\$ -		\$ 120,000.00	\$ -
	<i>Special Counsel to the FOMB</i>								
19	Luskin, Stern & Eisler LLP [Dkt. No. 17396]	2/1/2021 - 5/31/2021	\$ 29,630.00	\$ -	\$ -	\$ -		\$ 29,630.00	\$ -
	<i>Information Agent to the Official Committee of Retired Employees</i>								
20	Marchand ICS Group [Dkt. No. 17371]	2/1/2021 - 5/31/2021	\$ 162,133.25	\$ -	\$ 13,387.97	\$ -		\$ 162,133.25	\$ 13,387.97
	<i>Financial Advisor to the Mediation Team</i>								
21	Phoenix Management Services, LLC [Dkt. No. 17360]	2/1/2021 - 5/30/2021	\$ 145,148.35	\$ 550.55	\$ -	\$ -		\$ 144,597.80	\$ -
	<i>Actuaries and Consultants to the Official Committee of Retired Employees</i>								
22	Segal Consulting [Dkt. No. 17369]	2/1/2021 - 5/31/2021	\$ 140,441.00	\$ 6,079.80	\$ -	\$ -		\$ 134,361.20	\$ -
	<i>Macroeconomic Consultant to the FOMB</i>								
23	Wolfe, Andrew [Dkt. No. 17654]	2/1/2021 - 5/31/2021	\$ 59,250.10	\$ -	\$ 1,080.00	\$ -		\$ 59,250.10	\$ 1,080.00

FN 1 - Includes adjustments to reflect fees and expenses actually billed.

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PROMESA Title III No. 17 BK 3283-LTS

## Fourth - Twelfth Fee Period Applications Deferred:

	Applicant	Compensation Period	Interim Fees Requested	Fee Examiner's Recommended Fee Adjustments	Interim Expenses Requested	Fee Examiner's Recommended Expense Adjustments	Interim Fees Recommended for Approval	Interim Expenses Recommended for Approval
<b>Fourth Interim Fee Period (June 1 - September 30, 2018)</b>								
	<i>Debtors' Consultant</i>							
1	<b>Deloitte Consulting LLP [Dkt. No. 9274]</b>	8/01 - 9/30/2018	\$ 653,692.09		\$ -			
<b>Fifth Interim Fee Period (October 1, 2018 - January 31, 2019)</b>								
	<i>Financial Advisors to Commonwealth</i>							
2-a	<b>Ankura Consulting Group, LLC [Dkt. No. 8454]</b>	10/1/2018 - 1/31/2019	\$ 3,223,148.50		\$ 181,809.03			
	<i>Financial Advisors to PREPA</i>							
2-b	<b>Ankura Consulting Group, LLC [17-4780 Dkt. No. 1137]</b>	10/1/2018 - 1/31/2019	\$ 3,080,936.50		\$ 228,902.66			
	<i>Puerto Rico Counsel for PREPA</i>							
3	<b>Cancio Nadal Rivera &amp; Diaz P.S.C. [Dkt. No. 5810 and 17-4780 Dkt. No. 1133]</b>	10/1/2018 - 1/31/2019	\$ 541,280.00		\$ 756.22			
	<i>Investment Banker and Financial Advisor to FOMB</i>							
4	<b>Citigroup Global Markets Inc. [Dkt. No. 14522]</b>	10/1/2018 - 1/31/2019	\$ 1,975,000.00		\$ 41,623.98			
	<i>Debtors' Consultant</i>							
5	<b>Deloitte Consulting LLP [Dkt. No. 9275]</b>	10/01/2018 - 1/31/2019	\$ 1,757,608.44		\$ 304,050.65			
<b>Sixth Interim Fee Period (February 1 - May 31, 2019)</b>								
	<i>Financial Advisors to Commonwealth</i>							
6-a	<b>Ankura Consulting Group, LLC [Dkt. No. 12180]</b>	2/1 - 5/31/2019	\$ 4,069,840.50		\$ 219,612.81			
	<i>Financial Advisors to PREPA</i>							
6-b	<b>Ankura Consulting Group, LLC [17-4780 Dkt. No. 1604]</b>	2/1 - 5/31/2019	\$ 2,890,183.50		\$ 276,996.38			
	<i>Investment Banker and Financial Advisor to FOMB</i>							
7	<b>Citigroup Global Markets Inc. [Dkt. No. 14523]</b>	2/1 - 5/31/2019	\$ 4,300,000.00		\$ 26,187.61			
	<i>Special Counsel to FOMB - PREPA</i>							
8	<b>Nixon Peabody LLP [Dkt. No. 9538]</b>	2/1 - 5/31/2019	\$ 371,931.00		\$ -			
	<i>Counsel to AAFAF - Commonwealth</i>							
9-a	<b>O'Melveny &amp; Myers [Dkt. No. 8180]</b>	2/1 - 5/31/2019	\$ 2,873,762.15		\$ 244,200.68			
	<i>Counsel to AAFAF - HTA</i>							
9-b	<b>O'Melveny &amp; Myers [17-3567 Dkt. No. 615]</b>	2/1 - 5/31/2019	\$ 85,817.14		\$ 1,037.31			
	<i>Counsel for AAFAF - ERS</i>							
9-c	<b>O'Melveny &amp; Myers [17-3566 Dkt. No. 658]</b>	2/1 - 5/31/2019	\$ 2,292,671.25		\$ 64,457.00			
	<i>Counsel to AAFAF - PREPA</i>							
9-d	<b>O'Melveny &amp; Myers [17-4780 Dkt. No. 1489]</b>	2/1 - 5/31/2019	\$ 4,809,921.59		\$ 129,968.65			
	<i>Investment Banker and Financial Advisor to FOMB</i>							
10	<b>PJT Partners LP [Dkt. No. 8014]</b>	2/1 - 5/31/2019	\$ 5,000,000.00		\$ 333.16			
<b>Seventh Interim Fee Period (June 1 - September 30, 2019)</b>								
	<i>Financial Advisors to Commonwealth</i>							
11-a	<b>Ankura Consulting Group, LLC [Dkt. No. 13725]</b>	6/1 - 9/30/2019	\$ 5,355,672.59		\$ 309,366.13			
	<i>Financial Advisors to PREPA</i>							
11-b	<b>Ankura Consulting Group, LLC [17-4780 Dkt. No. 1788]</b>	6/1 - 9/30/2019	\$ 2,778,349.50		\$ 230,089.53			
	<i>Claims Counsel to FOMB - Commonwealth</i>							
12-a	<b>Brown Rudnick LLP [Dkt. No. 9316]</b>	6/1 - 9/30/2019	\$ 1,261,053.00		\$ 205,804.25			
	<i>Claims Counsel to FOMB - HTA</i>							
12-b	<b>Brown Rudnick LLP [17-3567 Dkt. No. 654]</b>	6/1 - 9/30/2019	\$ 2,817.00		\$ -			

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	Applicant	Compensation Period	Interim Fees Requested	Fee Examiner's Recommended Fee Adjustments	Interim Expenses Requested	Fee Examiner's Recommended Expense Adjustments	Interim Fees Recommended for Approval	Interim Expenses Recommended for Approval
	<i>Claims Counsel to FOMB - ERS</i>							
12-c	<b>Brown Rudnick LLP [17-3566 Dkt. No. 717]</b>	6/1 - 9/30/2019	\$ 29,348.00		\$ -			
	<i>Claims Counsel to FOMB - PREPA</i>							
12-d	<b>Brown Rudnick LLP [17-4780 Dkt. No. 1778]</b>	6/1 - 9/30/2019	\$ 439,667.00		\$ 9,138.57			
	<i>Investment Banker and Financial Advisor to FOMB</i>							
13	<b>Citigroup Global Markets Inc. [Dkt. No. 16155]</b>	6/1 - 9/30/2019	\$ 4,705,000.00		\$ 813,391.60			
	<i>Special Counsel to FOMB - PREPA</i>							
14	<b>Nixon Peabody LLP [Dkt. No. 9539]</b>	6/1 - 9/30/2019	\$ 80,805.00		\$ -			
	<i>Counsel to AAFAF - Commonwealth</i>							
15-a	<b>O'Melveny &amp; Myers [Dkt. No. 9332]</b>	6/1 - 9/30/2019	\$ 5,369,124.54		\$ 183,905.55			
	<i>Counsel to AAFAF - HTA</i>							
15-b	<b>O'Melveny &amp; Myers [17-3567 Dkt. No. 657]</b>	6/1 - 9/30/2019	\$ 58,957.87		\$ 2,178.58			
	<i>Counsel to AAFAF - ERS</i>							
15-c	<b>O'Melveny &amp; Myers [17-3566 Dkt. No. 724]</b>	6/1 - 9/30/2019	\$ 512,322.11		\$ 56,015.15			
	<i>Counsel to AAFAF - PREPA</i>							
15-d	<b>O'Melveny &amp; Myers [Dkt. No. 9354 and 17-04780 Dkt. No. 1786]</b>	6/1 - 9/30/2019	\$ 3,574,768.47		\$ 126,501.00			
	<i>Investment Banker and Financial Advisor to FOMB</i>							
16	<b>PJT Partners LP [Dkt. No. 9215]</b>	6/1 - 9/30/2019	\$ 5,000,000.00		\$ 6,980.89			
	<i>Counsel to Debtors - Commonwealth</i>							
17-a	<b>Proskauer Rose LLP [Dkt. No. 9624]</b>	6/1 - 9/30/2019	\$ 11,293,301.10		\$ 292,282.61			
	<i>Counsel to Debtors - ERS</i>							
17-b	<b>Proskauer Rose LLP [Dkt. No. 9630 and 17-3566 Dkt. No. 747]</b>	6/1 - 9/30/2019	\$ 1,811,241.00		\$ 139,973.00			
	<i>Counsel to Debtors - HTA</i>							
17-c	<b>Proskauer Rose LLP [Dkt. No. 9628 and 17-3567 Dkt. No. 664]</b>	6/1 - 9/30/2019	\$ 491,537.70		\$ 13,238.66			
	<i>Counsel to Debtors - PREPA</i>							
17-d	<b>Proskauer Rose LLP [Dkt. No. 9626 and 17-04780 Dkt. No. 1838]</b>	6/1 - 9/30/2019	\$ 5,893,697.40		\$ 151,543.10			
<b>Eighth Interim Fee Period (October 1, 2019 - January 31, 2020)</b>								
	<i>Financial Advisors to Commonwealth</i>							
18-a	<b>Ankura Consulting Group, LLC [Dkt. No. 14031]</b>	10/1/2019 - 1/31/2020	\$ 4,568,311.20		\$ 226,836.98			
	<i>Financial Advisors to PREPA</i>							
18-b	<b>Ankura Consulting Group, LLC [17-4780 Dkt. No. 1977]</b>	10/1/2019 - 1/31/2020	\$ 2,129,389.00		\$ 170,218.54			
	<i>Claims Counsel to FOMB - Commonwealth</i>							
19-a	<b>Brown Rudnick LLP [Dkt. No. 12847]</b>	10/1/2019 - 1/31/2020	\$ 643,562.50		\$ 40,133.81			
	<i>Claims Counsel to FOMB - ERS</i>							
19-b	<b>Brown Rudnick LLP [17-3566 Dkt. No. 864]</b>	10/1/2019 - 1/31/2020	\$ 178,082.50		\$ 598.20			
	<i>Claims Counsel to FOMB - HTA</i>							
19-c	<b>Brown Rudnick LLP [17-3567 Dkt. No. 766]</b>	10/1/2019 - 1/31/2020	\$ 2,885.00		\$ -			
	<i>Claims Counsel to FOMB - PREPA</i>							
19-d	<b>Brown Rudnick LLP [17-4780 Dkt. No. 1965]</b>	10/1/2019 - 1/31/2020	\$ 261,844.00		\$ 2,889.11			
	<i>Investment Banker and Financial Advisor to FOMB</i>							
20	<b>Citigroup Global Markets Inc. [Dkt. No. 16156]</b>	10/1/2019 - 1/31/2020	\$ 4,840,000.00		\$ 1,206.00			
	<i>Special Counsel to FOMB - PREPA</i>							
21	<b>Nixon Peabody LLP [Dkt. No. 13600]</b>	10/1/2019 - 1/31/2020	\$ 80,352.00		\$ -			

In re: The Financial Oversight and Management Board for Puerto Rico, as a representative of  
The Commonwealth of Puerto Rico, et al.  
PROMESA Title III No. 17 BK 3283-LTS

## Fourth - Twelfth Fee Period Applications Deferred:

	Applicant	Compensation Period	Interim Fees Requested	Fee Examiner's Recommended Fee Adjustments	Interim Expenses Requested	Fee Examiner's Recommended Expense Adjustments	Interim Fees Recommended for Approval	Interim Expenses Recommended for Approval
	<i>Counsel to AAFAF - Commonwealth</i>							
22-a	<b>O'Melveny &amp; Myers [Dkt. No. 12907]</b>	10/1/2019 - 1/31/2020	\$ 3,667,195.71		\$ 161,626.21			
	<i>Counsel to AAFAF - HTA</i>							
22-b	<b>O'Melveny &amp; Myers [17-3567 Dkt. No. 770]</b>	10/1/2019 - 1/31/2020	\$ 193,824.05		\$ 3,277.17			
	<i>Counsel to AAFAF - ERS</i>							
22-c	<b>O'Melveny &amp; Myers [17-3566 Dkt. No. 873]</b>	10/1/2019 - 1/31/2020	\$ 1,825,934.30		\$ 46,865.14			
	<i>Counsel to AAFAF - PREPA</i>							
22-d	<b>O'Melveny &amp; Myers [17-04780 Dkt. No. 1970]</b>	10/1/2019 - 1/31/2020	\$ 2,610,546.25		\$ 145,263.53			
	<i>Investment Banker and Financial Advisor to FOMB</i>							
23	<b>PJT Partners LP [Dkt. No. 12401]</b>	10/1/2019 - 1/31/2020	\$ 5,000,000.00		\$ 19,449.79			
	<i>Counsel to Debtors - Commonwealth</i>							
24-a	<b>Proskauer Rose LLP [Dkt. No. 12831]</b>	10/1/2019 - 1/31/2020	\$ 11,904,959.70		\$ 488,281.95			
	<i>Counsel to Debtors - ERS</i>							
24-b	<b>Proskauer Rose LLP [Dkt. No. 12833 and 17-3566 Dkt. No. 862]</b>	10/1/2019 - 1/31/2020	\$ 1,732,608.90		\$ 72,528.81			
	<i>Counsel to Debtors - HTA</i>							
24-c	<b>Proskauer Rose LLP [Dkt. No. 12827 and 17-3567 Dkt. No. 764]</b>	10/1/2019 - 1/31/2020	\$ 2,967,593.10		\$ 82,253.31			
	<i>Counsel to Debtors - PBA</i>							
24-d	<b>Proskauer Rose LLP [Dkt. No. 12835 and 19-5523 Dkt. No. 70]</b>	9/1/2019 - 1/31/2020	\$ 264,301.80		\$ 105.80			
	<i>Counsel to Debtors - PREPA</i>							
24-e	<b>Proskauer Rose LLP [Dkt. No. 12829 and 17-4780 Dkt. No. 1963]</b>	10/1/2019 - 1/31/2020	\$ 5,694,120.30		\$ 316,994.84			
<b>Ninth Interim Fee Period (February 1, 2020 - May 31, 2020)</b>								
	<i>Financial Advisors to Commonwealth</i>							
25-a	<b>Ankura Consulting Group, LLC [Dkt. No. 14924]</b>	2/1 - 5/31/2020	\$ 4,634,422.41		\$ 62,803.01			
	<i>Financial Advisors to PREPA</i>							
25-b	<b>Ankura Consulting Group, LLC [Dkt. No. 15472 and 17-4780 Dkt. No. 2343]</b>	2/1 - 5/31/2020	\$ 2,151,665.50		\$ 50,582.41			
	<i>Claims Counsel to FOMB - Commonwealth</i>							
26-a	<b>Brown Rudnick LLP [Dkt. No. 15765]</b>	2/1 - 5/31/2020	\$ 514,656.00		\$ 2,767.12			
	<i>Claims Counsel to FOMB - ERS</i>							
26-b	<b>Brown Rudnick LLP [17-3566 Dkt. No. 1070]</b>	2/1 - 5/31/2020	\$ 373,027.50		\$ 7,554.43			
	<i>Claims Counsel to FOMB - HTA</i>							
26-c	<b>Brown Rudnick LLP [17-3567 Dkt. No. 965]</b>	2/1 - 5/31/2020	\$ 1,471.00		\$ -			
	<i>Claims Counsel to FOMB - PREPA</i>							
26-d	<b>Brown Rudnick LLP [17-4780 Dkt. No. 2373]</b>	2/1 - 5/31/2020	\$ 28,170.00		\$ -			
	<i>Investment Banker and Financial Advisor to FOMB</i>							
27	<b>Citigroup Global Markets Inc. [Dkt. No. 16157]</b>	2/1 - 5/31/2020	\$ 4,840,000.00		\$ 9,354.30			
	<i>Special Counsel to FOMB - PREPA</i>							
28	<b>Nixon Peabody LLP [Dkt. No. 15553]</b>	2/1 - 5/31/2020	\$ 145,126.50		\$ -			
	<i>Counsel to AAFAF - Commonwealth</i>							
29-a	<b>O'Melveny &amp; Myers [Dkt. No. 14179]</b>	2/1 - 5/31/2020	\$ 7,065,558.67		\$ 211,500.79			
	<i>Counsel to AAFAF - ERS</i>							
29-b	<b>O'Melveny &amp; Myers [17-3566 Dkt. No. 967]</b>	2/1 - 5/31/2020	\$ 2,486,200.45		\$ 51,467.03			
	<i>Counsel to AAFAF - HTA</i>							
29-c	<b>O'Melveny &amp; Myers [17-3567 Dkt. No. 920]</b>	2/1 - 5/31/2020	\$ 135,148.72		\$ 4,217.61			

In re: The Financial Oversight and Management Board for Puerto Rico, as a representative of  
The Commonwealth of Puerto Rico, et al.  
PROMESA Title III No. 17 BK 3283-LTS

**Fourth - Twelfth Fee Period Applications Deferred:**

	Applicant	Compensation Period	Interim Fees Requested	Fee Examiner's Recommended Fee Adjustments	Interim Expenses Requested	Fee Examiner's Recommended Expense Adjustments	Interim Fees Recommended for Approval	Interim Expenses Recommended for Approval
	<i>Counsel to AAFAF - PREPA</i>							
29-d	<b>O'Melveny &amp; Myers [17-4780 Dkt. No. 2175]</b>	2/1 - 5/31/2020	\$ 1,036,139.40		\$ 129,247.99			
	<i>Local Counsel to the FOMB</i>							
30	<b>O'Neill &amp; Borges LLC [Dkt. No. 16782]</b>	2/1 - 5/31/2020	\$ 455,558.85		\$ 509.09			
	<i>Investment Banker and Financial Advisor to FOMB</i>							
31	<b>PJT Partners LP [Dkt. No. 14041]</b>	2/1 - 5/31/2020	\$ 5,000,000.00		\$ 30,021.86			
	<i>Counsel to Debtors - Commonwealth</i>							
32-a	<b>Proskauer Rose LLP [Dkt. No. 14348]</b>	2/1 - 5/31/2020	\$ 16,498,056.60		\$ 812,642.95			
	<i>Counsel to Debtors - ERS</i>							
32-b	<b>Proskauer Rose LLP [Dkt. No. 14350 and 17-3566 Dkt. No. 988]</b>	2/1 - 5/31/2020	\$ 1,866,775.20		\$ 49,926.81			
	<i>Counsel to Debtors - HTA</i>							
32-c	<b>Proskauer Rose LLP [Dkt. No. 14352 and 17-3567 Dkt. No. 925]</b>	2/1 - 5/31/2020	\$ 657,568.80		\$ 27,280.77			
	<i>Counsel to Debtors - PBA</i>							
32-d	<b>Proskauer Rose LLP [Dkt. No. 14356 and 19-5523 Dkt. No. 96]</b>	2/1 - 5/31/2020	\$ 162,451.80		\$ 443.90			
	<i>Counsel to Debtors - PREPA</i>							
32-e	<b>Proskauer Rose LLP [Dkt. No. 14354 and 17-4780 Dkt. No. 2208]</b>	2/1 - 5/31/2020	\$ 2,997,464.10		\$ 255,819.76			
<b>Tenth Interim Fee Period (June 1, 2020 - September 30, 2020)</b>								
	<i>Financial Advisors to Commonwealth</i>							
33-a	<b>Ankura Consulting Group, LLC [Dkt. No. 18095]</b>	6/1 - 9/30/2020	\$ 5,079,515.26		\$ -			
	<i>Financial Advisors to PREPA</i>							
33-b	<b>Ankura Consulting Group, LLC [17-4780 Dkt. No. 2377]</b>	6/1 - 9/30/2020	\$ 2,119,759.50		\$ -			
	<i>Claims Counsel to FOMB - Commonwealth</i>							
34-a	<b>Brown Rudnick LLP [Dkt. No. 16282]</b>	6/1 - 9/30/2020	\$ 400,158.00		\$ 2,923.99			
	<i>Claims Counsel to FOMB - ERS</i>							
34-b	<b>Brown Rudnick LLP [17-3566 Dkt. No. 1117]</b>	6/1 - 9/30/2020	\$ 194,704.00		\$ 195,408.96			
	<i>Claims Counsel to FOMB - HTA</i>							
34-c	<b>Brown Rudnick LLP [17-3567 Dkt. No. 999]</b>	6/1 - 9/30/2020	\$ 162.00		\$ -			
	<i>Claims Counsel to FOMB - PREPA</i>							
34-d	<b>Brown Rudnick LLP [17-4780 Dkt. No. 2425]</b>	6/1 - 9/30/2020	\$ 54,363.00		\$ 71.33			
	<i>Investment Banker and Financial Advisor to FOMB</i>							
35	<b>Citigroup Global Markets Inc. [Dkt. No. 16158]</b>	6/1 - 9/30/2020	\$ 4,840,000.00		\$ 7,115.40			
	<i>Puerto Rico Counsel to the AAFAF</i>							
36	<b>Marini Pietrantonio Muniz LLC [Dkt. No. 15156]</b>	6/1 - 9/30/2020	\$ 307,894.50		\$ 3,707.80			
	<i>Special Counsel to FOMB - PREPA</i>							
37	<b>Nixon Peabody LLP [Dkt. No. 15554]</b>	6-1 - 9/30/2020	\$ 350,033.00		\$ -			
	<i>Counsel to AAFAF - Commonwealth</i>							
38-a	<b>O'Melveny &amp; Myers LLP [Dkt. No. 15477]</b>	6/1 - 9/30/2020	\$ 3,523,753.04		\$ 210,123.92			
	<i>Counsel to AAFAF - ERS</i>							
38-b	<b>O'Melveny &amp; Myers LLP [Dkt. No. 15481 and 17-3566 Dkt. No. 1048]</b>	6/1 - 9/30/2020	\$ 1,426,389.95		\$ 74,371.80			
	<i>Counsel to AAFAF - HTA</i>							
38-c	<b>O'Melveny &amp; Myers LLP [Dkt. No. 15482 and 17-3567 Dkt. No. 952]</b>	6/1 - 9/30/2020	\$ 88,672.00		\$ 2,182.88			
	<i>Local Counsel to the FOMB</i>							
39	<b>O'Neill &amp; Borges LLC [Dkt. No. 17660]</b>	6/1 - 9/30/2020	\$ 283,425.75		\$ 3,968.93			

In re: The Financial Oversight and Management Board for Puerto Rico, as a representative of  
The Commonwealth of Puerto Rico, et al.  
PROMESA Title III No. 17 BK 3283-LTS

**Fourth - Twelfth Fee Period Applications Deferred:**

	<b>Applicant</b>	<b>Compensation Period</b>	<b>Interim Fees Requested</b>	<b>Fee Examiner's Recommended Fee Adjustments</b>	<b>Interim Expenses Requested</b>	<b>Fee Examiner's Recommended Expense Adjustments</b>	<b>Interim Fees Recommended for Approval</b>	<b>Interim Expenses Recommended for Approval</b>
	<i>Investment Banker and Financial Advisor to FOMB</i>							
40	<b>PJT Partners LP [Dkt. No. 15577]</b>	6/1 - 9/30/2020	\$ 5,000,000.00		\$ 2,426.81			
	<i>Counsel to Debtors - Commonwealth</i>							
41-a	<b>Proskauer Rose LLP [Dkt. No. 16143]</b>	6/1 - 9/30/2020	\$ 14,735,103.90		\$ 556,621.24			
	<i>Counsel to Debtors - ERS</i>							
41-b	<b>Proskauer Rose LLP [Dkt. No. 16144 and 17-3566 Dkt. No. 1112]</b>	6/1 - 9/30/2020	\$ 3,127,593.90		\$ 93,500.38			
	<i>Counsel to Debtors - HTA</i>							
41-c	<b>Proskauer Rose LLP [Dkt. No. 16146 and 17-3567 Dkt. No. 996]</b>	6/1 - 9/30/2020	\$ 389,151.90		\$ 37,317.45			
	<i>Counsel to Debtors - PBA</i>							
41-d	<b>Proskauer Rose LLP [Dkt. No. 16150 and 19-5523 Dkt. No. 110]</b>	6/1 - 9/30/2020	\$ 27,642.00		\$ -			
	<i>Counsel to Debtors - PREPA</i>							
41-e	<b>Proskauer Rose LLP [Dkt. No. 16148 and 17-4780 Dkt. No. 2410]</b>	6/1 - 9/30/2020	\$ 3,938,373.60		\$ 144,038.33			
	<b>Eleventh Interim Fee Period (October 1, 2020 - January 31, 2021)</b>							
	<i>Financial Advisors - Commonwealth</i>							
46-a	<b>Ankura Consulting Group, LLC [Dkt. No. 18168]</b>	10/1/2020 - 1/31/2021	\$ 4,613,452.36		\$ 68,005.73			
	<i>Financial Advisors - PREPA</i>							
46-b	<b>Ankura Consulting Group, LLC [Dkt. No. 17831]</b>	10/1/2020 - 1/31/2021	\$ 1,850,867.90		\$ 36,019.70			
	<i>Economic Consultant to Proskauer Rose LLP as Counsel to FOMB - PREPA</i>							
47	<b>Brattle Group, Inc., The [Dkt. No. 16075 and 17-4780 Dkt. No. 2399]</b>	9/1/2020 - 1/31/2021	\$ 986,673.50		\$ 5,687.50			
	<i>Claims Counsel to FOMB - Commonwealth</i>							
48-a	<b>Brown Rudnick LLP [Dkt. No. 17447]</b>	10/1/2020 - 1/31/2021	\$ 612,405.00		\$ 2,238.65			
	<i>Claims Counsel to FOMB - ERS</i>							
48-b	<b>Brown Rudnick LLP [17-3566 Dkt. No. 1186]</b>	10/1/2020 - 1/31/2021	\$ 43,511.00		\$ 10,535.60			
	<i>Claims Counsel to FOMB - PREPA</i>							
48-c	<b>Brown Rudnick LLP [17-4780 Dkt. No. 2564]</b>	10/1/2020 - 1/31/2021	\$ 29,826.00		\$ 34.17			
	<i>Puerto Rico Counsel to the AAFAF</i>							
49	<b>Marini Pietrantoni Muniz LLC [Dkt. No. 16047]</b>	10/1/2020 - 1/31/2021	\$ 381,133.50		\$ 6,043.41			
	<i>Attorneys for FOMB</i>							
50	<b>Munger, Tolles &amp; Olson LLP [Dkt. No. 17553]</b>	2/1/2020 - 11/30/2020	\$ 103,642.16		\$ 9,505.50			
	<i>Counsel to AAFAF - Commonwealth</i>							
51-a	<b>O'Melveny &amp; Myers LLP [Dkt. No. 16768]</b>	10/1/2020 - 1/31/2021	\$ 3,401,048.00		\$ 181,441.88			
	<i>Counsel to AAFAF - ERS</i>							
51-b	<b>O'Melveny &amp; Myers LLP [Dkt. No. 16769]</b>	10/1/2020 - 1/31/2021	\$ 712,225.00		\$ 93,367.41			
	<i>Counsel to AAFAF - HTA</i>							
51-c	<b>O'Melveny &amp; Myers LLP [Dkt. No. 16770]</b>	10/1/2020 - 1/31/2021	\$ 73,920.50		\$ 4,409.76			
	<i>Local Counsel to the FOMB</i>							
52	<b>O'Neill &amp; Borges LLC [Dkt. No. 18127]</b>	10/1/2020 - 1/31/2021	\$ 328,468.50		\$ 3,894.86			
	<i>Investment Banker and Financial Advisor to FOMB</i>							
53	<b>PJT Partners LP [Dkt. No. 16945]</b>	10/1/2020 - 1/31/2021	\$ 5,000,000.00		\$ -			
	<i>Counsel to Debtors - Commonwealth</i>							
54-a	<b>Proskauer Rose LLP [Dkt. No. 17587]</b>	10/1/2020 - 1/31/2021	\$ 11,164,006.40		\$ 438,081.14			
	<i>Counsel to Debtors - ERS</i>							
54-b	<b>Proskauer Rose LLP [Dkt. No. 17589 and 17-3566 Dkt. No. 1194]</b>	10/1/2020 - 1/31/2021	\$ 1,308,558.00		\$ 141,875.63			

In re: The Financial Oversight and Management Board for Puerto Rico, as a representative of  
The Commonwealth of Puerto Rico, et al.  
PROMESA Title III No. 17 BK 3283-LTS

**Fourth - Twelfth Fee Period Applications Deferred:**

	Applicant	Compensation Period	Interim Fees Requested	Fee Examiner's Recommended Fee Adjustments	Interim Expenses Requested	Fee Examiner's Recommended Expense Adjustments	Interim Fees Recommended for Approval	Interim Expenses Recommended for Approval
	<i>Counsel to Debtors - HTA</i>							
54-c	Proskauer Rose LLP [Dkt. No. 17591 and 17-3567 Dkt. No. 1056]	10/1/2020 - 1/31/2021	\$ 1,790,417.60		\$ 78,072.78			
	<i>Counsel to Debtors - PBA</i>							
54-d	Proskauer Rose LLP [Dkt. No. 17596 and 19-5523 Dkt. No. 166]	10/1/2020 - 1/31/2021	\$ 12,769.50		\$ 344.00			
	<i>Counsel to Debtors - PREPA</i>							
54-e	Proskauer Rose LLP [Dkt. No. 17592 and 17-4780 Dkt. No. 2573]	10/1/2020 - 1/31/2021	\$ 3,859,914.50		\$ 129,277.60			
<b>Twelfth Interim Fee Period (February 1, 2021 - May 31, 2021)</b>								
	<i>Economic Consultant to Proskauer Rose LLP as Counsel to FOMB - AAFAP</i>							
55	Brattle Group, Inc., The [Dkt. No. 17393]	2/1/2021 - 5/31/2021	\$ 90,518.62		\$ -			
	<i>Claims Counsel to FOMB - Commonwealth</i>							
56-a	Brown Rudnick LLP [Dkt. No. 17740]	2/1/2021 - 5/31/2021	\$ 537,973.00		\$ 2,328.07			
	<i>Claims Counsel to FOMB - ERS</i>							
56-b	Brown Rudnick LLP [17-3566 Dkt. No. 1208]	2/1/2021 - 5/31/2021	\$ 57,377.00		\$ 5,493.50			
	<i>Claims Counsel to FOMB - PREPA</i>							
56-c	Brown Rudnick LLP [17-4780 Dkt. No. 2592]	2/1/2021 - 5/31/2021	\$ 8,687.00		\$ -			
	<i>Puerto Rico Counsel to PREPA</i>							
57	Diaz & Vazquez Law Firm, P.S.C. [Dkt. No. 17405 AND 17-4780 Dkt No. 2560]	2/1/2021 - 5/31/2021	\$ 1,327,865.89		\$ 3,244.30			
	<i>Financial Advisor to FOMB</i>							
58	Ernst & Young LLP [Dkt. No. 18066]	2/1/2021 - 5/31/2021	\$ 10,021,758.20		\$ 1,769.80			
	<i>Puerto Rico Counsel to Special Claims Committee</i>							
59	Estrella, LLC [Dkt. No. 18130]	2/1/2021 - 5/31/2021	\$ 194,048.00		\$ 1,754.01			
	<i>Puerto Rico Counsel to the AAFAP</i>							
60	Marini Pietrantoni Muniz LLC [Dkt. No. 17357]	2/1/2021 - 5/31/2021	\$ 380,863.00		\$ 5,054.48			
	<i>Consulting Services to FOMB - Commonwealth</i>							
61-a	McKinsey & Company Puerto Rico Consulting, Inc. [Dkt. No. 18003]	2/1/2021 - 5/31/2021	\$ 5,492,500.00		\$ -			
	<i>Consulting Services to FOMB - HTA</i>							
61-b	McKinsey & Company Puerto Rico Consulting, Inc. [17-3567 Dkt. No. 1090]	2/1/2021 - 5/31/2021	\$ 1,240,000.00		\$ -			
	<i>Consulting Services to FOMB - PREPA</i>							
61-c	McKinsey & Company Puerto Rico Consulting, Inc. [17-4780 Dkt. No. 2610]	2/1/2021 - 5/31/2021	\$ 1,306,100.00		\$ -			
	<i>Counsel to the Official Committee of Unsecured Creditors</i>							
62	Paul Hastings [Dkt. No. 17380]	2/1/2021 - 5/31/2021	\$ 1,340,554.58		\$ 78,589.61			
	<i>Financial Advisor to the Official Committee of Unsecured Creditors</i>							
63	Zolfo Cooper, LLC [Dkt. No. 17378]	2/1/2021 - 5/31/2021	\$ 647,799.60		\$ -			

In re: The Financial Oversight and Management Board for Puerto Rico, as a representative of  
The Commonwealth of Puerto Rico, et al.  
PROMESA Title III No. 17 BK 3283-LTS

**FINAL Fee Applications Deferred:**

1	Applicant	Compensation Period	Final Fees Requested	Fee Examiner's Recommended Fee Adjustments	Final Expenses Requested	Fee Examiner's Recommended Expense Adjustments	Final Fees Recommended for Approval	Final Expenses Recommended for Approval
	<i>Counsel to AAFAF - COFINA</i>							
	O'Melveny & Myers [17-3284 Dkt. No. 640]	5/5/2017 - 2/12/2019	\$ 8,674,704.03		\$ 78,506.01			

**McKinsey & Company, Inc.**  
**Title III Fee Summary**

**Exhibit D**

**Eleventh Interim Fee Period:**

<b>Commonwealth Working Group Team Participation by Month<sup>1</sup></b>									
	Senior Partners	Partners	Associate Partners	Engagement Managers	Associates	Business Analysts <sup>2</sup>	Monthly Fee	Estimated Total Hours Reported	Estimated Blended Rate
October 2020	2-PT	4-PT	1-PT	2-FT	0	6-FT	\$989,200	2,620	\$377.56
November 2020	2-PT	4-PT	1-PT	1-FT	0	7-FT	\$989,200	2,860	\$345.87
December 2020	2-PT	4-PT	1-PT	2-FT	0	5-FT	\$782,850	2,860	\$273.72
January 2021	2-PT	3-PT	1-PT	1-FT	1-FT	5-FT	\$950,000	2,620	\$362.60
							<b>\$3,711,250.00</b>	<b>10,960</b>	<b>\$338.62</b>

<b>PREPA Working Group Team Participation by Month</b>									
	Senior Partners	Partners	Associate Partners	Engagement Managers	Associates	Business Analysts	Monthly Fee	Estimated Total Hours Reported	Estimated Blended Rate
October 2020	2-PT	1-PT	1-PT	1-FT 1-PT	2-FT	1-FT 1-PT	\$314,663.00	1,120	\$280.95
November 2020	2-PT	2-PT	0	1-FT	1-FT	1-FT	\$314,663.00	880	\$357.57
December 2020	2-PT	1-PT	0	1-FT 1-PT	1-FT	1-PT	\$249,614.00	880	\$283.65
January 2021	2-PT	1-PT	0	1-FT 1-PT	1-FT	0	\$326,525.00	1,120	\$291.54
							<b>\$1,205,465.00</b>	<b>4,000</b>	<b>\$301.37</b>

<sup>1</sup> McKinsey provided full time (FT) and part time (PT) designations in its monthly fee statements. Full time team members' time was estimated at 60 hours per week; part time team members at 25 hours per week

<sup>2</sup> Includes Analysts

		<b>HTA Working Group Team Participation by Month</b>							
	Senior Partners	Partners	Associate Partners <sup>3</sup>	Engagement Managers	Associates	Business Analysts	Monthly Fee	Estimated Total Hours Reported	Estimated Blended Rate
October 2020	0	1-PT	2-PT	1-FT	0	1-FT	\$298,900	780	\$383.21
November 2020	0	1-PT	2-PT	1-FT	0	1-FT	\$298,900	780	\$383.21
December 2020	0	1-PT	2-PT	1-FT	1-FT	0	\$232,050	780	\$297.50
January 2020	0	1-PT	2-PT	2-FT	1-FT	1-FT	\$310,000	1,020	\$303.92
							<b>\$1,139,850.00</b>	<b>3,360</b>	<b>\$339.24</b>
							<b>\$6,056,565.00</b>	<b>18,320</b>	<b>\$330.60</b>

25987947.1

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<sup>3</sup> Includes Practice Expert

## **ATTACHMENT 1**

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

**In re**

**THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,**

As a representative of

**THE COMMONWEALTH OF PUERTO RICO  
*et al.*,**

**Debtors.<sup>1</sup>**

)  
) **PROMESA**  
) **Title III**

)  
) **No. 17 BK 3283-LTS**

)  
) **(Jointly Administered)**

)  
) **Re:** ECF Dkt. Nos. 14573, 15098, 15099,  
) 15549, 16073, 16074, 16076, 16078, 16446,  
) 16447, 16448, 16754, 17341, 17343, 17345,  
) 17346, 17349, 17351, 17355, 17360, 17363,  
) 17364, 17365, 17366, 17369, 17371, 17377,  
) 17381, 17396, 17654

)  
) Case No. 17-3566 Dkt. Nos. 1111, 1180

)  
) Case No. 17-3567 Dkt. Nos. 1041, 1043

)  
) Case No. 17-4780 Dkt. Nos. 2398, 2400,  
) 2549, 2550, 2552

)  
) Case No. 19-5523 Dkt. Nos. 153

)  
) **Hearing Date:** October 6, 2021 at 9:30 a.m.  
(AST)

**OMNIBUS ORDER AWARDING: INTERIM ALLOWANCE OF COMPENSATION  
FOR PROFESSIONAL SERVICES RENDERED AND REIMBURSEMENT OF  
EXPENSES FOR THE TWELFTH INTERIM (FEBRUARY 1, 2021 – MAY 31, 2021)  
AND PRIOR COMPENSATION PERIODS**

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the: (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and, (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

This matter coming before the Court on the interim fee applications (together Docket Entry Nos. 1111, 1180 [Case No. 17-3566], 1041, 1043 [Case No. 17-3567], 2398, 2400, 2549, 2550, 2552 [Case No. 17-4780], 14573, 15098, 15099, 15549, 16073, 16074, 16076, 16078, 16446, 16447, 16448, 16754, 17341, 17343, 17345, 17346, 17349, 17351, 17355, 17360, 17363, 17364, 17365, 17366, 17369, 17371, 17377, 17381, 17396, 17654 [Case No. 17-3283], 153 [Case No. 19-5523], the (“**Applications**”)), all as indicated as “Recommended for Approval” on the attached **Exhibit A**, pursuant to sections 316 and 317 of the Puerto Rico Oversight, Management, and Economic Stability Act (“PROMESA”), Pub. L. No. 114-187, §§ 316, 317, 130 Stat., 549, 584-85 (2016), and Rule 2016 of the Local Rules of Bankruptcy Practice and Procedure of the U.S. Bankruptcy Court for the District of Puerto Rico, for the interim allowance of certain fees, including all holdbacks and expenses incurred by the Applicants for the specific period of time set forth in each of the Applications (the “**Compensation Periods**”); filed in accordance with the *Order Setting Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [Dkt. No. 1150] (the “**Interim Compensation Order**”); the *First Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Dkt. No. 1715] (the “**First Amended Interim Compensation Order**”); the *Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Dkt. No. 3269] (the “**Second Amended Interim Compensation Order**”); the *Order Pursuant to PROMESA Sections 316 and 317 and Bankruptcy Code Section 105(A) Appointing a Fee Examiner and Related Relief* [Dkt. No. 1416] (the “**Fee Examiner Order**”); and the *First Amended Order Pursuant to PROMESA Sections 316 and 317 and Bankruptcy Code Section 105(A) Appointing a Fee Examiner and Related Relief* [Dkt. No. 3324] (the “**First Amended Fee Examiner Order**”); and the Court having reviewed the

Applications and/or the report filed by the Fee Examiner with respect to the Applications [*see* Dkt. No. \_\_\_\_]; and the Court finding that: (a) the Court has jurisdiction over this matter pursuant to PROMESA section 306(a); and (b) notice of the Applications and the hearing thereon being adequate under the circumstances; and (c) all parties with notice of the Applications having been afforded the opportunity to be heard on the Applications;

IT IS HEREBY ORDERED THAT:

1. The Applications are GRANTED on an interim basis as set forth on the attached **Exhibit A**.
2. Each of the Applicants is allowed (a) interim compensation for services rendered during the Compensation Periods and (b) interim reimbursement for actual and necessary expenses incurred during the Compensation Periods, each in the respective and adjusted amounts set forth on the attached **Exhibit A**, including, except as otherwise indicated, any and all holdbacks.
3. To the extent not already paid pursuant to the Interim Compensation Order, the Debtors are hereby authorized and directed to pay each of the Applicants 100 percent of the fees and 100 percent of the expenses listed on **Exhibit A** under the columns “Interim Fees Recommended for Approval” and “Interim Expenses Recommended for Approval,” respectively, for services rendered and expenses incurred during the Compensation Periods.
4. Pursuant to the Fee Examiner’s report, the interim fee applications listed on **Exhibit B** and the final application listed on **Exhibit C** of the report [Docket Entry Nos. 640 [Case No. 17-3284], 658, 717, 724, 747, 862, 864, 873, 967, 988, 1070, 1048, 1112, 1117, 1186, 1194, 1208 [Case No. 17-3566], 615, 654, 657, 664, 764, 766, 770, 920, 925, 952, 965, 996, 999, 1056, 1090 [Case No. 17-3567], 1133, 1137, 1489, 1604, 1786, 1778, 1788, 1838, 1963, 1965,

1970, 1977, 2175, 2208, 2343, 2373, 2377, 2399, 2410, 2425, 2560, 2564, 2573, 2592, 2610  
[Case No. 17-4780], 70, 96, 110, 166 [Case No. 19-5523], 5810, 8014, 8180, 8454, 9215, 9274,  
9275, 9316, 9332, 9354, 9538, 9539, 9624, 9626, 9628, 9630, 12180, 12401, 12827, 12829,  
12831, 12833, 12835, 12847, 12907, 13600, 13725, 14031, 14041, 14179, 14348, 14350, 14352,  
14354, 14356, 14522, 14523, 14924, 15156, 15472, 15477, 15481, 15482, 15553, 15554, 15577,  
15765, 16047, 16075, 16143, 16144, 16146, 16148, 16150, 16155, 16156, 16157, 16158, 16282,  
16768, 16769, 16770, 16782, 16945, 17357, 17378, 17380, 17393, 17405, 17447, 17553, 17587,  
17589, 17591, 17592, 17596, 17660, 17740, 17831, 18003, 18066, 18095, 18127, 18130, 18168]  
remain adjourned for consideration at a later hearing date.

5. This Order resolves Docket Entry Nos. 1111, 1180 [Case No. 17 3566], 1041,  
1043 [Case No. 17-3567], 2398, 2400, 2549, 2550, 2552 [Case No. 17-4780], 14573, 15098,  
15099, 15549, 16073, 16074, 16076, 16078, 16446, 16447, 16448, 16754, 17341, 17343, 17345,  
17346, 17349, 17351, 17355, 17360, 17363, 17364, 17365, 17366, 17369, 17371, 17377, 17381,  
17396, 17654 [Case No. 17-3283], 153 [Case No. 19-5523].

SO ORDERED.

Dated: \_\_\_\_\_, 2021

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LAURA TAYLOR SWAIN  
United States District Judge

25973250.1

In re: The Financial Oversight and Management Board for Puerto Rico, as a representative of  
The Commonwealth of Puerto Rico, et al.  
PROMESA Title III No. 17 BK 3283-LTS

Sixth - Twelfth Fee Period Applications Recommended:

	Applicant	Compensation Period	Interim Fees Requested	Fee Examiner's Recommended Fee Adjustments	Interim Expenses Requested	Fee Examiner's Recommended Expense Adjustments		Interim Fees Recommended for Approval	Interim Expenses Recommended for Approval
<b>Sixth Interim Fee Period (February 1 - May 31, 2019)</b>									
	<i>Debtors' Advisor</i>								
1	Deloitte Financial Advisory Services LLP [Dkt. No. 14573]	2/1 - 5/31/2019	\$ 5,891,411.40	\$ 23,342.88	\$ 313,178.46	\$ 6,658.04		\$ 5,868,068.52	\$ 306,520.42
<b>Seventh Interim Fee Period (June 1 - September 30, 2019)</b>									
	<i>Debtors' Advisor</i>								
2	Deloitte Financial Advisory Services LLP [Dkt. No. 15099]	6/1 - 9/30/2019	\$ 1,988,099.60	\$ 10,996.97	\$ 126,001.20	\$ 4,338.57		\$ 1,977,102.63	\$ 121,662.63
<b>Eighth Interim Fee Period (October 1, 2019 - January 31, 2020)</b>									
	<i>Debtors' Advisor</i>								
3	Deloitte Financial Advisory Services LLP [Dkt. No. 15549]	10/1/2019 - 11/30/2019	\$ 461,748.90	\$ 2,271.66	\$ 18,790.40	\$ 2,054.36		\$ 459,477.24	\$ 16,736.04
<b>Tenth Interim Fee Period (June 1, 2020 - September 30, 2020)</b>									
	<i>Financial Advisor to FOMB</i>								
4	Ernst & Young LLP [Dkt. No. 15098]	6/1 - 9/30/2020	\$ 6,119,618.90	\$ 78,944.54	\$ -	\$ -		\$ 6,040,674.36	\$ -
<b>Eleventh Interim Fee Period (October 1, 2020 - January 31, 2021)</b>									
	<i>Economic Consultant to Proskauer Rose LLP as Counsel to FOMB</i>								
5-a	Brattle Group, Inc., The [Dkt. No. 16076]	9/1/2020 - 1/31/2021	\$ 56,632.95	\$ -	\$ -	\$ -		\$ 56,632.95	\$ -
	<i>Economic Consultant to Proskauer Rose LLP as Counsel to FOMB - Commonwealth</i>								
5-b	Brattle Group, Inc., The [Dkt. No. 16073]	10/1/2020 - 1/31/2021	\$ 9,105.20	\$ -	\$ 57.00	\$ -		\$ 9,105.20	\$ 57.00
	<i>Economic Consultant to Proskauer Rose LLP as Counsel to FOMB - ERS</i>								
5-c	Brattle Group, Inc., The [Dkt. No. 16074 and 17-3566 Dkt. No. 1111]	10/1/2020 - 1/31/2021	\$ 65,059.00	\$ -	\$ 19.00	\$ -		\$ 65,059.00	\$ 19.00
	<i>Economic Consultant to Proskauer Rose LLP as Counsel to FOMB - PREPA</i>								
5-d	Brattle Group, Inc., The [Dkt. No. 16078 and 17-4780 Dkt. No. 2400]	10/1/2020 - 1/31/2021	\$ 16,704.19	\$ -	\$ -	\$ -		\$ 16,704.19	\$ -
	<i>Puerto Rico Counsel to PREPA</i>								
6	Diaz & Vazquez Law Firm, P.S.C. [17-4780 Dkt. No. 2398]	2/1/2020 - 1/31/2021	\$ 5,352,410.00	\$ 34,463.95	\$ 8,880.53	\$ 271.76	FN 1	\$ 5,317,946.05	\$ 8,608.77
	<i>Financial Advisor to FOMB</i>								
7	Ernst & Young LLP [Dkt. No. 16754]	10/1/2020 - 1/31/2021	\$ 7,833,611.30	\$ 101,055.46	\$ -	\$ -		\$ 7,732,555.84	\$ -
	<i>Consulting Services to FOMB - Commonwealth</i>								
8-a	McKinsey & Company Puerto Rico Consulting, Inc. [Dkt. No. 16446]	10/1/2020 - 1/31/2021	\$ 3,711,250.00	\$ -	\$ -	\$ -		\$ 3,711,250.00	\$ -
	<i>Consulting Services to FOMB - HTA</i>								
8-b	McKinsey & Company Puerto Rico Consulting, Inc. [Dkt. No. 16448]	10/1/2020 - 1/31/2021	\$ 1,139,850.00	\$ -	\$ -	\$ -		\$ 1,139,850.00	\$ -
	<i>Consulting Services to FOMB - PREPA</i>								
8-c	McKinsey & Company Puerto Rico Consulting, Inc. [Dkt. No. 16447]	10/1/2020 - 1/31/2021	\$ 1,205,465.00	\$ -	\$ -	\$ -		\$ 1,205,465.00	\$ -
<b>Twelfth Interim Fee Period (February 1, 2021 - May 31, 2021)</b>									
	<i>Advisor to FOMB - Commonwealth</i>								
9-a	Alvarez & Marsal North America, LLC [Dkt. No. 17343]	2/1/2021 - 5/31/2021	\$ 3,553,221.69	\$ 870.75	\$ 10,694.63	\$ -		\$ 3,552,350.94	\$ 10,694.63
	<i>Advisor to FOMB - ERS</i>								
9-b	Alvarez & Marsal North America, LLC [Dkt. No. 17345 and 17-3566 Dkt. No. 1180]	2/1/2021 - 5/31/2021	\$ 305,243.10		\$ -	\$ -		\$ 305,243.10	\$ -
	<i>Advisor to FOMB - HTA</i>								
9-c	Alvarez & Marsal North America, LLC [Dkt. No. 17355 and 17-3567 Dkt. No. 1043]	2/1/2021 - 5/31/2021	\$ 169,038.27		\$ -	\$ -		\$ 169,038.27	\$ -
	<i>Advisor to FOMB - PBA</i>								
9-d	Alvarez & Marsal North America, LLC [Dkt. No. 17351 and 19-5523 Dkt. No. 153]	2/1/2021 - 5/31/2021	\$ 64,945.98		\$ -	\$ -		\$ 64,945.98	\$ -

In re: The Financial Oversight and Management Board for Puerto Rico, as a representative of  
The Commonwealth of Puerto Rico, et al.  
PROMESA Title III No. 17 BK 3283-LTS

## Sixth - Twelfth Fee Period Applications Recommended:

	Applicant	Compensation Period	Interim Fees Requested	Fee Examiner's Recommended Fee Adjustments	Interim Expenses Requested	Fee Examiner's Recommended Expense Adjustments		Interim Fees Recommended for Approval	Interim Expenses Recommended for Approval
	<i>Puerto Rico Counsel to the Official Committee of Retired Employees</i>								
10	Bennazar, Garcia & Millan, C.S.P. [Dkt. No. 17366]	2/1/2021 - 5/31/2021	\$ 309,767.50	\$ 287.50	\$ 3,044.11	\$ -		\$ 309,480.00	\$ 3,044.11
	<i>Puerto Rico Conflicts Counsel - Commonwealth</i>								
11-a	Cardona Fernandez, Illeana C. [Dkt. No. 17346]	2/1/2021 - 5/31/2021	\$ 4,185.00	\$ -	\$ -	\$ -		\$ 4,185.00	\$ -
	<i>Puerto Rico Conflicts Counsel - PREPA</i>								
11-b	Cardona Fernandez, Illeana C. [17-4780 Dkt. No. 2550]	2/1/2021 - 5/31/2021	\$ 1,057.50	\$ -	\$ -	\$ -		\$ 1,057.50	\$ -
	<i>Puerto Rico Counsel to the Official Committee of Unsecured Creditors</i>								
12	Casillas, Santiago & Torres, LLC [Dkt. No. 17381]	2/1/2021 - 5/31/2021	\$ 233,198.00	\$ -	\$ 4,646.56	\$ -		\$ 233,198.00	\$ 4,646.56
	<i>Financial Advisor for FOMB Special Claims Committee - Commonwealth</i>								
13-a	DiCicco, Gulman & Company LLP [Dkt. No. 17349]	2/1/2021 - 5/31/2021	\$ 498,525.00	\$ 8,370.00	\$ -	\$ -		\$ 490,155.00	\$ -
	<i>Financial Advisor for FOMB Special Claims Committee - HTA</i>								
13-b	DiCicco, Gulman & Company LLP [17-3567 Dkt. No. 1041]	2/1/2021 - 5/31/2021	\$ 5,362.50	\$ -	\$ -	\$ -		\$ 5,362.50	\$ -
	<i>Financial Advisor for FOMB Special Claims Committee - PREPA</i>								
13-c	DiCicco, Gulman & Company LLP [17-4780 Dkt. No. 2552]	2/1/2021 - 5/31/2021	\$ 7,800.00	\$ -	\$ -	\$ -		\$ 7,800.00	\$ -
	<i>Consultants to PREPA</i>								
14	Filsinger Energy Partners [Dkt. No. 17341 and 17-4780 Dkt. No. 2549]	2/1/2021 - 5/31/2021	\$ 11,019.00	\$ -	\$ 8,901.50	\$ -		\$ 11,019.00	\$ 8,901.50
	<i>Financial Advisor to the Official Committee of Retired Employees</i>								
15	FTI Consulting, Inc. [Dkt. No. 17364]	2/1/2021 - 5/31/2021	\$ 1,087,961.50	\$ 25,000.00	\$ 35,051.40	\$ -		\$ 1,062,961.50	\$ 35,051.40
	<i>Special Litigation Counsel to the Official Committee of Unsecured Creditors</i>								
16	Genovese Joblove & Battista, P.A. [Dkt. No. 17365]	2/1/2021 - 5/31/2021	\$ 261,626.80	\$ 1,354.08	\$ 37,092.49	\$ 1,364.80		\$ 260,272.72	\$ 35,727.69
	<i>Counsel to the Official Committee of Retired Employees</i>								
17	Jenner & Block LLP [Dkt. No. 17363]	2/1/2021 - 5/31/2021	\$ 1,212,387.30	\$ 35,356.78	\$ 47,339.95	\$ -		\$ 1,177,030.52	\$ 47,339.95
	<i>Communications Advisor to the Official Committee of Unsecured Creditors</i>								
18	Kroma Advertising, Inc. [Dkt. No. 17377]	1/16/2021 - 5/15/2021	\$ 120,000.00	\$ -	\$ -	\$ -		\$ 120,000.00	\$ -
	<i>Special Counsel to the FOMB</i>								
19	Luskin, Stern & Eisler LLP [Dkt. No. 17396]	2/1/2021 - 5/31/2021	\$ 29,630.00	\$ -	\$ -	\$ -		\$ 29,630.00	\$ -
	<i>Information Agent to the Official Committee of Retired Employees</i>								
20	Marchand ICS Group [Dkt. No. 17371]	2/1/2021 - 5/31/2021	\$ 162,133.25	\$ -	\$ 13,387.97	\$ -		\$ 162,133.25	\$ 13,387.97
	<i>Financial Advisor to the Mediation Team</i>								
21	Phoenix Management Services, LLC [Dkt. No. 17360]	2/1/2021 - 5/30/2021	\$ 145,148.35	\$ 550.55	\$ -	\$ -		\$ 144,597.80	\$ -
	<i>Actuaries and Consultants to the Official Committee of Retired Employees</i>								
22	Segal Consulting [Dkt. No. 17369]	2/1/2021 - 5/31/2021	\$ 140,441.00	\$ 6,079.80	\$ -	\$ -		\$ 134,361.20	\$ -
	<i>Macroeconomic Consultant to the FOMB</i>								
23	Wolfe, Andrew [Dkt. No. 17654]	2/1/2021 - 5/31/2021	\$ 59,250.10	\$ -	\$ 1,080.00	\$ -		\$ 59,250.10	\$ 1,080.00

FN 1 - Includes adjustments to reflect fees and expenses actually billed.